



DEPARTMENT OF THE NAVY
PERSONNEL SUPPORT ACTIVITY WEST
937 NORTH HARBOR DRIVE
SAN DIEGO, CALIFORNIA 92132-0076

IN REPLY REFER TO:
PERSUPPACTWESTINST 7300.2B
Code N8
14 Jan 2004

PERSUPPACT WEST INSTRUCTION 7300.2B

Subj: FINANCIAL MANAGEMENT

Ref: (a) NAVCOMPT Manual 032002
(b) NAVCOMPT Manual 012100
(c) DoD Financial Management Regulation (DoD 7000.14R),
Volume 14
(d) PERSUPPACTWESTINST 4400.1D
(e) PERSUPPACTWESTINST 7300.1D
(f) PERSUPPACTWESTINST 1050.2D
(g) PERSUPPACTWESTINST 2305.1D
(h) PERSUPPACTWESTINST 7410.5J

1. Purpose. To promulgate the Personnel Support Activity West (PERSUPPACT West) financial procedures and objectives and ensure that all levels of command clearly understand their respective roles in the planning, budgeting, and execution of financial resources.

2. Cancellation. PERSUPPACTSANDIEGOINST 7300.2A

3. Policy. To establish sound financial principles, procedures, and controls which will ensure integrity and good management in the safeguarding and effective utilization of government assets, including funds, property, human and ecological resources while maintaining effective mission accomplishment.

4. Responsibilities

a. Reference (a) states that the Commanding Officer is personally responsible for the administration of all authorizations of funds granted, and this responsibility cannot be delegated, in whole or in part, within her command. Accordingly, the Commanding Officer will be held personally responsible for any act, of her own or an act of a subordinate within her activity, which causes an over commitment, over obligation, or over expenditure of an authorization of funds and is subject to the administrative and criminal penalties associated with 31 U. S. C. 1517 (formerly Sec. 3679, R. S.) as set forth in reference (c).

b. Reference (b) states that the Comptroller is responsible for:

(1) Technical guidance and direction of financial matters throughout the organization as a staff service to the Commanding Officer.

(2) Maintenance of the program administered and objectives and a current inventory of budget plans and program schedules.

(3) Budget formulation, review, and execution.

(4) Collection of obligations, expenditures, costs, and other accounting and operating statistics data.

(5) Review of program performance against the financial plan.

(6) Promotion of economy and efficiency in the performance of assigned programs. In addition, the Comptroller of PERSUPPACT West is assigned the duties of the Agency Program Coordinator for the Government Commercial Purchase Card Program.

c. Although Officers In Charge are not subject to the legal responsibilities under 31 U.S.C. 1517, command or administrative penalties may be imposed for mal-administration of Operating Targets (OPTARS) issued or failure to comply with instructions promulgated.

4. Financial Procedures

a. Upon receipt of an Annual Planning Figure (APF) from Commander, Naval Installations (CNI) each new fiscal year (FY), PERSUPPACT West Comptroller's Office prepares a revised financial plan and issues an OPTAR memo to each PERSUPPACT West Detachment with procedures outlined in reference (d) and the OPTAR memo for use of OPTAR funds. A monthly detailed account of charges to each Detachment's OPTAR will be furnished by the PERSUPPACT West Comptroller Office. This should be closely compared to the Detachment's records and any discrepancies coordinated with the N8 accounting technician. Requests for additional funds should be submitted by memo to the XO with a brief justification. Emergency requirements may be requested by telephone.

b. Dependent upon congressional actions, CNI may not receive firm fund authorization to pass on to the activity level until far into the current FY. Therefore, only hard-core operational necessities are generally funded during the first part of the FY. Requests for any items, other than supplies, should be submitted by memo as they arise and will be funded in priority order, as funds become available.

c. CNI generally requires various out-year budget calls, i.e., Apportionment/Budget, OPN, IT, etc., to be submitted in the February through May timeframe and intermittent current FY submissions throughout the fiscal year. Formal budget

submissions are not currently required from the Detachments in the interest of reduction of paperwork and the fact that the Comptroller retains the necessary historical files to compile an adequate budget submission. However, emergent requirements, or requirements that may no longer be necessary, should be submitted by memo as soon as known so that they can be included in the earliest possible and appropriate budget submission. Unless new requirements are in writing, they may be overlooked, and without budgeting could cause a hardship on the Detachment's operational requirements.

d. As soon as a travel requirement is approved by the Commanding Officer, the Detachment/Department Head will prepare the travel order with all pertinent information and procedures as defined in reference (e). The PERSUPPACT West Comptroller Office will assign accounting data. Consult reference (f) for proper procedures for funded emergency leave travel orders.

e. Detachments whose toll call listings come directly to them from the base must ensure that PERSUPPACT West Comptroller's office receives a copy. Consult reference (g) for procedures in collecting for unofficial toll calls.

f. Defense Finance and Accounting Service, San Diego Operating Location (DFASOPLOC) is the Authorization and Accounting Activity (AAA) and DFAS Charleston is the official civilian payroll activity for PERSUPPACT West. PERSUPPACT West must abide by all policies, regulations, and time schedules published by DFASOPLOC and DFAS Charleston in the performance of accounting and payroll functions. Reference (h) publishes current procedures for civilian timekeeping under the Defense Civilian Payroll System (DCPS).


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